

**MINUTES
LANCASTER COUNTY BOARD OF EQUALIZATION
TUESDAY, OCTOBER 9, 2001
COUNTY COMMISSIONERS CHAMBERS
FIRST FLOOR, COUNTY-CITY BUILDING
1:30 P.M.**

Commissioners Present: Kathy Campbell, Chair
Bernie Heier
Larry Hudkins
Ray Stevens

Commissioners Absent: Bob Workman, Vice Chair

Others Present: Connie Ahlschwede, County Assessor's Office
Kerry Eagan, Chief Administrative Officer
David Johnson, Deputy County Attorney
Bruce Medcalf, County Clerk
Trish Owen, Deputy County Clerk
Gwen Thorpe, Deputy Chief Administrative Officer

The Board of Equalization meeting was convened at 1:32 p.m.

The Chair noted that Commissioner Workman was not present at the County Board meeting because he was representing Lancaster County at the legislative meeting of the Nebraska Association of County Officials (NACO) which is holding their annual convention in Omaha October 9 through October 11, 2001.

- 1) **MINUTES:** Approval of the minutes of the Board of Equalization meeting held on Tuesday, October 2, 2001. (A copy of these minutes is on file in the office of the Lancaster County Clerk.)

MOTION: Heier moved and Hudkins seconded approval of the minutes of the Board of Equalization meeting dated October 2, 2001. Campbell, Hudkins, Heier and Stevens voted aye. Motion carried.

2) **ADDITIONS AND DEDUCTIONS:**

Approval of 18 additions and deductions to the tax assessment rolls per Exhibit A.

MOTION: Heier moved and Stevens seconded approval. Heier, Campbell, Stevens and Hudkins voted aye. Motion carried.

3) **MOTOR VEHICLE TAX EXEMPTIONS:**

**Christian Retirement Homes, Inc.
Good News Broadcasting Association, Inc.
Peace Lutheran Church**

MOTION: Heier moved and Stevens seconded approval of the motor vehicle tax exemptions. Stevens, Heier, Campbell and Hudkins voted aye. Motion carried.

The Chair recessed the Board of Equalization until 2:02 p.m. when it was reconvened.

4) **REVIEW OF EXEMPTION STATUS FOR WYUKA CEMETERY AND NEBRASKA INTERGOVERNMENTAL RISK MANAGEMENT ASSOCIATION (NIRMA):**

Wyuka Cemetery

Mike Thew, Chief Deputy County Attorney, stated he had received an opinion request inquiring whether a change of use should be instituted at the time property is advertised for lease or at the time it is leased in relation to an exemption status for Wyuka Cemetery. He stated that after review of the facts it is his opinion that the property is no longer being used exclusively for cemetery purposes and should be put back on the tax rolls.

Thew requested that documentation showing the listing for the property, dated October 9, 2001 at 9:38 a.m. be submitted into the record (Exhibit 1).

Nancy Winter, attorney representing Wyuka Cemetery, appeared and indicated Mike Hutchinson, Chief Executive Officer for Wyuka Cemetery, was available for any questions.

Hutchinson submitted a packet of information containing the following documents into the record (Exhibit 2):

- Letter from Michael C. Hutchinson to the County Board dated October 9, 2001 indicating removal of the land from a listing with Grubb & Ellis and their intention to use the property as described in their Master Plan.
- Copy of a Phasing Plan map
- Copy of a letter, dated October 8, 2001, to Bennie McCombs, Grubb & Ellis Pacific Realty, requesting removal of the listing.

Hutchinson referred to the Phasing Plan map contained in Exhibit 2 and noted that Phases 1 and 2 have been completed and Phase 3 has begun.

Hutchinson also referred to a copy of a letter to Grubb & Ellis requesting removal of the listing (contained in Exhibit 2) and stated that the land would not be leased.

Thew stated once the listing is withdrawn the use goes back to being exempt. The fact that Wyuka is going to move their nursery to the property is more indicative of the use for cemetery purposes.

MOTION: Hudkins moved and Stevens seconded to continue the tax exemption on Parcel I.D. #17-20-314-002-000 (Wyuka Cemetery). Hudkins, Campbell, Stevens and Heier voted aye. Motion carried.

Nebraska Intergovernmental Risk Management Association (NIRMA)

Thew recommended that the property be exempt.

MOTION: Heier moved and Hudkins seconded to accept the County Attorney's recommendation and exempt the property for Nebraska Intergovernmental Risk Management Association (NIRMA). Heier, Hudkins, Campbell and Stevens voted aye. Motion carried.

5) **RECONSIDER TAX EXEMPT STATUS FOR UNIVERSITY OF NEBRASKA (CITY CAMPUS) STUDENT UNION FOOD SERVICES:**

Thew gave a brief history regarding the tax exempt status, noting that discussion centered around whether food service outlets was a public purpose and whether the fact that the space was leased rather than provided by the University itself made any difference. He noted that two leases have expired and have been replaced with license agreements, one space is vacant and the fourth lease has not expired, however, the University is in the process of superceding the lease with a license agreement.

Thew stated the purpose of the license agreements is to comply with the regulations as set forth by the Property Tax Administrator which indicate that for purposes of determining the taxable status of the property of the State and its governmental subdivisions license agreements are not leases.

Recommendation was that the property be exempt.

Eugene Crump, Assistant General Counsel for the University of Nebraska, appeared and submitted the following into the record:

- Letter from Daryl P. Swanson to Eugene Crump, dated October 5, 2001, regarding vacant space formerly occupied by Amigo's (Exhibit 3).
- Copy of a letter from Christopher Ferguson to the University of Nebraska, dated October 5, 2001, regarding Subway (Exhibit 4).

MOTION: Heier moved and Hudkins seconded to reconsider tax exempt status for the University of Nebraska (City Campus) Student Union food services. Hudkins, Heier and Campbell voted aye. Stevens abstained. Motion carried.

MOTION: Heier moved and Stevens seconded to approve the tax exempt status for the University of Nebraska (City Campus) Student Union food services. Campbell, Stevens, Heier and Hudkins voted aye. Motion carried.

6) **CERTIFICATION OF TAX LEVIES:**

Certification of 2001-2002 tax levies for Lancaster County, Nebraska.

Tim Genuchi, Accountant in the County Clerk's Office, disseminated the following documents:

- 2001-2002 tax rates for Lancaster County (Exhibit 5)
- Ten year history of tax rates for Lancaster County (Exhibit 6)

Genuchi indicated there should not be any corrections, however, State Statutes do allow a 30 day period if corrections are necessary.

MOTION: Hudkins moved and Stevens seconded approval to certify the 2001-2002 tax levies for Lancaster County, Nebraska. Stevens, Campbell, Hudkins and Heier voted aye. Motion carried.

7) **ADJOURNMENT:**

MOTION: Heier moved and Stevens seconded adjournment of the Board of Equalization meeting at 2:30 p.m. Heier, Stevens, Campbell and Hudkins voted aye. Motion carried.

Bruce Medcalf
County Clerk

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Others Present: Kerry Eagan, Chief Administrative Officer
David Johnson, Deputy County Attorney
Bruce Medcalf, County Clerk
Trish Owen, Deputy County Clerk
Gwen Thorpe, Deputy Chief Administrative Officer

The Board of Commissioners meeting was convened at 1:35 p.m.

- 1) **MINUTES:** Approval of the minutes of the Board of Commissioners meeting held on Tuesday, October 2, 2001. (A copy of these minutes is on file in the office of the Lancaster County Clerk.)

MOTION: Hudkins moved and Heier seconded approval of the minutes of the Board of Commissioners meeting dated October 2, 2001. Campbell, Hudkins, Heier and Stevens voted aye. Motion carried.

- 2) **CLAIMS:** Approval of all claims processed through Tuesday, October 9, 2001.

MOTION: Heier moved and Stevens seconded approval. Heier, Campbell, Stevens and Hudkins voted aye. Motion carried.

3) **OLD BUSINESS:**

A. A political subdivision tort claim filed against Lancaster County by Dianna Hartigan.

MOTION: Heier moved and Stevens seconded denial of the political subdivision tort claim filed by Dianna Hartigan.

Mike Thew, Chief Deputy County Attorney, gave a brief explanation of the tort claim, noting that the Nebraska Political Subdivisions Tort Claims Act specifically exempts from its coverage any claims associated with the seizure of property by law enforcement authorities in connection with the performance of their duties. From a legal standpoint, he said, the County has immunity from liability for claims such as Mrs. Hartigan's. Thew stated on that basis, the County Attorney's Office believes the County is within its legal rights to deny the claim.

ROLL CALL: Stevens, Heier, Campbell and Hudkins voted aye. Motion carried.

B. An agreement with the State of Nebraska, Department of Roads for partial funding for Lancaster County's Public Transportation System from July 1, 2001 to June 30, 2002. The Federal share shall not exceed \$17,295 or 50 percent of eligible operating costs whichever is smaller. The State's share shall not exceed \$18,418 or 50 percent of the operating costs whichever is smaller. The County will pay all remaining eligible operating costs not paid by Federal and State funds and is estimated at \$18,418. The County will provide transportation services in areas other than urbanized areas. (C-01-403)

MOTION: Stevens moved and Heier seconded to hold the agreement with the State of Nebraska, Department of Roads until the County Attorney's Office places it back on the agenda. Hudkins, Campbell, Stevens and Heier voted aye. Motion carried.

4) **NEW BUSINESS:**

A. A contract between John Henry's Plumbing, Heating and A.C. Company, Inc., in the amount of \$203,779, to provide and install equipment and interior work related to a ground loop piping system for the Lancaster County Corrections Department. (C-01-503)

MOTION: Hudkins moved and Stevens seconded approval of a contract with John Henry's Plumbing, Heating and A.C. Company, Inc. Hudkins, Stevens, Heier and Campbell voted aye. Motion carried.

4) NEW BUSINESS CONTINUED:

B. Grant contracts with the following:

- Centerpointe, Inc., in the amount of \$140,000, for ten juvenile openings at the Evening Reporting Center, beginning August 1, 2001 and ending July 31, 2002. (C-01-507)
- Centerpointe, Inc., in the amount of \$75,360, for five juvenile openings at the Evening Reporting Center and two openings in the juvenile Work Placement Program, beginning July 1, 2001 and ending June 30, 2002. (C-01-508)
- Centerpointe, Inc., in the amount of \$340,030, for the Community Support Program (\$41,200), the Youth Residential Program (\$31,330), the Outpatient Program (\$80,000), the Adult Day Services Program (\$100,000) and the Adult Residential Program (\$87,500), beginning July 1, 2001 and ending June 30, 2002. (C-01-509)
- Nebraska Legal Services, Inc., in the amount of \$29,000, for the Family Law Program, beginning July 1, 2001 and ending June 30, 2002. (C-01-510)
- Lincoln Action Program, in the amount of \$26,000, for the Youth Violence Alternatives Program (01-JS-402), beginning July 1, 2001 and ending June 30, 2002. (C-01-511)
- Lincoln Action Program, in the amount of \$32,000, for the Youth Violence Alternatives Program, beginning August 1, 2001 and ending July 31, 2002. (C-01-512)
- Lincoln Action Program, in the amount of \$50,000, for the Family Partners Program (00-JP-35), beginning July 1, 2001 and ending June 30, 2002. (C-01-513)

David Johnson, Deputy County Attorney, requested that the title of Subsection 18 of each contract be amended to read "Independent Contractor" instead of "Independent Grantee" and the fourth line of the subsection read as "shall be deemed to be Independent Contractors" instead of "shall be deemed to be Independent Grantees". He also requested that the Chair of the County Board initial the changes.

MOTION: Heier moved and Stevens seconded approval of the grant contracts subject to the County Attorney's recommendations. Stevens, Campbell, Hudkins and Heier voted aye. Motion carried.

4) **NEW BUSINESS CONTINUED:**

- C. An agreement between Families First and Foremost and the Hispanic Community Center for wraparound services for ten families with youth between the ages of 10 and 18 who have severe emotional disorders, beginning September 1, 2001 and ending August 31, 2002. The County will pay \$45,000 for these services. (C-01-506)

MOTION: Hudkins moved and Heier seconded approval of an agreement with the Hispanic Community Center. Heier, Hudkins, Campbell and Stevens voted aye. Motion carried.

- D. A contract between Lancaster County and Lincoln Action Program to be a Resource and Referral Center for women, beginning September 1, 2001 and ending June 30, 2002. The County will pay \$35,000 for these services. (C-01-505)

MOTION: Heier moved and Hudkins seconded approval of a contract with Lincoln Action Program. Campbell, Stevens, Heier and Hudkins voted aye. Motion carried.

- E. An agreement between Families First and Foremost and the Child Guidance Center for professional services in the following areas, beginning September 1, 2001 and ending August 30, 2002: (C-01-504)

- Director of Service Development
- Director of System of Care
- Staff Assistant
- Care Coordinator Supervisor
- Office of Juvenile Services (OJS) Evaluation Coordinator
- Family Outreach Advocacy Worker
- Clinical Consultant
- Psychologist
- Occasional Workers/Special Projects
- Assessment Center Clinical Supervisor
- Mental Health Specialist
- Billing Clerk

The County will pay \$622,059 for these services.

By direction of the Chair, the agreement with Child Guidance Center was held.

4) NEW BUSINESS CONTINUED:

- F. A resolution directing the County Treasurer to issue tax sale certificates to the County on all parcels of real estate where there are delinquent taxes and also directing the County Attorney's office to begin tax foreclosure proceedings. (R-01-99)

MOTION: Heier moved and Stevens seconded approval of Resolution 01-99. Stevens, Hudkins, Heier and Campbell voted aye. Motion carried.

- G. A resolution authorizing the installation of the following traffic signs in Lancaster County, Nebraska: (R-01-100)

Intersection of Firth Road and Post Rock Circle in Post Rock Pines Subdivision:

- Install a "STOP" sign on Post Rock Circle for northbound traffic.
- Install a "No Outlet" sign on Post Rock Circle for southbound traffic.
- Install street identification signs mounted on the same post as the "STOP" sign on Post Rock Circle.

The developer will pay for the signage in the Post Rock Pines Subdivision.

- Install a "Stop Ahead" sign on West Branched Oak Road east of Northwest 70th Street for westbound traffic.
- Replace the existing "Stop Ahead" signs with "Signal Ahead" signs on West Old Cheney Road approaching Highway 77 for eastbound and westbound traffic.

MOTION: Heier moved and Stevens seconded approval of Resolution 01-100. Campbell, Hudkins, Stevens and Heier voted aye. Motion carried.

- H. Recommendation from the Purchasing Agent and the County Sheriff to award a bid from a State of Nebraska contract (CA#5690) to Tincer Ford, in the total amount of \$166,445, for one 2002 Ford LTD Crown Victoria police pursuit vehicle (\$20,915, including a parts manual) and seven 2002 Ford LTD Crown Victoria police pursuit vehicles (\$20,790 each). (B-01-46)

MOTION: Heier moved and Hudkins seconded approval. Hudkins, Heier, Campbell and Stevens voted aye. Motion carried.

4) **NEW BUSINESS CONTINUED:**

- I. Authorization of Wells Fargo Bank, as Trustee, to disburse \$440,114 from the juvenile detention center bond proceeds to Cheever Construction Company for Payment Application Number 20 as general contractor for the new Juvenile Detention Center and \$3,786.50 to City Clock for a time recorder and related equipment for the new Juvenile Detention Center. (M-01-118)

MOTION: Heier moved and Hudkins seconded approval. Heier, Stevens, Hudkins and Campbell voted aye. Motion carried.

- J. Change Order Number 2 for the Lancaster County Juvenile Detention Facility located at 1200 Radcliffe Street, Lincoln, Nebraska. The change extends the contract date by 42 days extending the date of substantial completion from October 9, 2001 to November 20, 2001. There are five conditions added to the Changer Order as provided. (C-00-127-CO-01-03)

MOTION: Heier moved and Stevens seconded approval of Change Order Number 2. Hudkins, Campbell, Stevens and Heier voted aye. Motion carried.

- K. Settlement of a claim of Wilton and Della Lesoing, in the amount of \$3,415, relating to County Project C55-L-403(1), Southwest 40th Street. (M-01-117)

MOTION: Heier moved and Stevens seconded approval. Campbell, Hudkins, Heier and Stevens voted aye. Motion carried.

- L. Appointment of James Baird, Jr., representing the Fraternal Order of Police Lodge 29, to the Commissioners Award of Excellence Committee, beginning October 9, 2001 and ending January 31, 2003 (replaces Tom Trotter).

MOTION: Heier moved and Stevens seconded approval. Heier, Campbell, Stevens and Hudkins voted aye. Motion carried.

- 5) **CONSENT ITEMS:** These are items of business that are routine and which are expected to be adopted without dissent. Any individual item may be removed for special discussion and consideration by a Commissioner or by any member of the public without prior notice. Unless there is an exception, these items will be approved as one with a single vote of the Board of Commissioners. These items are approval of:

A. Receive and Place on File:

1. County Clerk's Monthly Report for September, 2001.
2. Lancaster Manor's Monthly Report.

B. Setting of a public hearing for Tuesday, October 23, 2001 at 1:30 p.m. in the County Commissioners Chambers, Room 112, on the first floor of the County-City Building regarding amusement license application forms.

**C. Request from Amy Gardner, an employee at Lancaster Manor, to voluntarily participate in the Lancaster County Retirement Plan.
(M-01-116)**

MOTION: Stevens moved and Heier seconded approval of the Consent Items. Stevens, Heier, Campbell and Hudkins voted aye. Motion carried.

6) **ADJOURNMENT:**

MOTION: Hudkins moved and Stevens seconded adjournment of the Board of Commissioners meeting at 1:57 p.m. Campbell, Hudkins, Heier and Stevens voted aye. Motion carried.

Bruce Medcalf
County Clerk